

## **AGENCY FUNDS**

The **Roanoke Valley Resource Authority Fund** reflects cash held by the County as fiscal agent for the Roanoke Valley Resource Authority.

The **Commonwealth Fund** reflects activity related to monies collected in the County for the Commonwealth of Virginia.

The **Special Welfare Fund** reflects the receipt and disbursement of monies maintained in individual agency accounts for certain County welfare recipients.

The **Cable TV Fund** reflects cash held by the County as fiscal agent for the Cable TV Committee.

The **Industrial Development Authority Fund** reflects cash held by the County as fiscal agent for the Industrial Development Authority.

The **Roanoke Valley Greenway Fund** reflects cash held by the County as fiscal agent for Roanoke Valley Greenway.

The **Regional Fire Training Center Fund** reflects the receipts and disbursements to fund the operating costs of the Regional Fire Training Center.

The **Virginia Recreation Facilities Authority Fund** reflects cash held by the County as fiscal agent for the Virginia Recreation Facilities Authority.

The **Western Virginia Water Authority** reflects cash held by the County as fiscal agent for the Western Virginia Water Authority.

Schedule 9

**COUNTY OF ROANOKE, VIRGINIA**  
 Combining Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 June 30, 2005

	Roanoke Valley Resource Authority	Commonwealth Fund	Special Welfare Fund	Cable TV	Industrial Development Authority	Roanoke Valley Greenway Commission	Regional Fire Training Center	Virginia Recreational Facilities Authority	Western Virginia Water Authority	Total
<b>ASSETS</b>										
Cash and cash equivalents	\$ 20,106,644	\$ 200,422	\$ 58,985	\$ 817,048	\$ 270,356	\$ -	\$ 23,276	\$ 41,402	\$ 5,431,246	\$ 26,949,379
Investments	4,272,446	-	-	-	-	-	-	-	9,755,496	14,027,942
<b>Total assets</b>	<b>\$ 24,379,090</b>	<b>\$ 200,422</b>	<b>\$ 58,985</b>	<b>\$ 817,048</b>	<b>\$ 270,356</b>	<b>\$ -</b>	<b>\$ 23,276</b>	<b>\$ 41,402</b>	<b>\$ 15,186,742</b>	<b>\$ 40,977,321</b>
<b>LIABILITIES</b>										
Accounts payable	\$ 24,379,090	\$ 200,422	\$ 58,985	\$ 817,048	\$ 270,356	\$ -	\$ 23,276	\$ 41,402	\$ 15,186,742	\$ 40,977,321
<b>Total liabilities</b>	<b>\$ 24,379,090</b>	<b>\$ 200,422</b>	<b>\$ 58,985</b>	<b>\$ 817,048</b>	<b>\$ 270,356</b>	<b>\$ -</b>	<b>\$ 23,276</b>	<b>\$ 41,402</b>	<b>\$ 15,186,742</b>	<b>\$ 40,977,321</b>

Schedule 10

COUNTY OF ROANOKE, VIRGINIA  
 Combining Statement of Changes in Fiduciary Assets and Liabilities  
 Agency Funds  
 For the Year Ended June 30, 2005

	Roanoke Valley Resource Authority	Commonwealth Fund	Special Welfare Fund	Cable TV	Industrial Development Authority	Roanoke Valley Greenway Commission	Regional Fire Training Center	Virginia Recreational Facilities Authority	Western Virginia Water Authority	Total
<b>ASSETS</b>										
Balance, June 30, 2004	\$ 24,529,446	\$ 94,292	\$ 59,143	\$ 779,637	\$ 217,429	\$ 37,964	\$ -	\$ 56,551	\$ -	\$ 25,774,462
Additions	27,572,325	6,070,096	140,627	347,531	1,583,260	140,797	109,316	1,636,502	1,809,271,242	1,846,871,696
Deductions	(27,722,681)	(5,963,966)	(140,785)	(310,120)	(1,530,333)	(178,761)	(86,040)	(1,651,651)	(1,794,084,500)	(1,831,668,837)
Balance, June 30, 2005	<u>\$ 24,379,090</u>	<u>\$ 200,422</u>	<u>\$ 58,985</u>	<u>\$ 817,048</u>	<u>\$ 270,336</u>	<u>\$ -</u>	<u>\$ 23,276</u>	<u>\$ 41,402</u>	<u>\$ 15,186,742</u>	<u>\$ 40,977,321</u>
<b>LIABILITIES</b>										
Balance, June 30, 2004	\$ 24,529,446	\$ 94,292	\$ 59,143	\$ 779,637	\$ 217,429	\$ 37,964	\$ -	\$ 56,551	\$ -	\$ 25,774,462
Additions	27,572,325	6,070,096	140,627	347,531	1,583,260	140,797	109,316	1,636,502	1,809,271,242	1,846,871,696
Deductions	(27,722,681)	(5,963,966)	(140,785)	(310,120)	(1,530,333)	(178,761)	(86,040)	(1,651,651)	(1,794,084,500)	(1,831,668,837)
Balance, June 30, 2005	<u>\$ 24,379,090</u>	<u>\$ 200,422</u>	<u>\$ 58,985</u>	<u>\$ 817,048</u>	<u>\$ 270,336</u>	<u>\$ -</u>	<u>\$ 23,276</u>	<u>\$ 41,402</u>	<u>\$ 15,186,742</u>	<u>\$ 40,977,321</u>